



Florida Department of Environmental Protection

**CITIZEN SUPPORT ORGANIZATION
2017 REPORT**

(Pursuant to Florida Statute 20.058)

Citizen Support Organization (CSO) Name: Friends of Washington Oaks Gardens State Park, Inc.

Mailing Address: 6400 N. Oceanshore Blvd. Palm Coast, FL 32137

Telephone Number: 386-446-6783 Website Address (if applicable): washingtonoaks.org

Statutory Authority:

Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 258.015, F.S., Citizen support organizations; use of property; audit. In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

Brief Description of the CSO's Mission:

The Friends of Washington Oaks Gardens SP provide additional resources and support for and in the best interest of Washington Oaks Gardens State Park by sponsoring events and activities to promote the preservation, protection, and interpretation of the park. The organization provides fundraising to support work projects, on-going educational programs and special events to meet the needs of the park.

Brief Description of the CSO's Results Obtained:

The Friends of Washington Oaks completed and funded the installation of new coquina columns and fencing located along old A1A, contributed to the funding of the complete renovation of reflection ponds within the gardens, and continued making renovations to the plant propagation bench area and potting shed. The Friend's successfully continued with several events including Earth Day, Music in the Gardens concert series, numerous interpretive programs, monthly plant sales, and gift shop operation. The Friend's also provided emergency funding and volunteer support in the aftermath of Hurricane Matthew.

Brief Description of the CSO's Plans for Next Three Fiscal Years:

Continue to sponsor several major events at the park to include Earth Day, Holiday in the Gardens, Music in the Gardens concert series as well as monthly plant sales and gift shop operation. Continue to provide support and promotion of park programs such as Saltwater Fishing, Yoga, and Garden tours. Contribute to volunteerism in all of the program areas at the park. Continue to work with Park Management to increase manpower to operate the Ranger Station to increase attendance and revenue. Complete potting shed and plant area renovations.

- Copy of the CSO's Code of Ethics attached** (*Model provided; see CSO 2014 instructions*)
- Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement**

Model CSO Code of Ethics – June 2014

Friends of Washington Oaks Gardens State Park CODE OF ETHICS

PREAMBLE

- (1) It is essential to the proper conduct and operation of the Friends of Washington Oaks Gardens State Park (herein “CSO”) that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.
- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of the Friends of Washington Oaks Gardens State Park board members, officers, and employees in the performance of their official duties.

STANDARDS

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

1. Prohibition of Solicitation or Acceptance of Gifts

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

2. Prohibition of Accepting Compensation Given to Influence a Vote

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

3. Salary and Expenses

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

Model CSO Code of Ethics – June 2014

4. Prohibition of Misuse of Position

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

5. Prohibition of Misuse of Privileged Information

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

6. Post-Office/Employment Restrictions

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

7. Prohibition of Employees Holding Office

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

8. Requirements to Abstain From Voting

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

9. Failure to Observe CSO Code of Ethics

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.

Memorandum

Florida Department of Environmental Protection

May 12, 2017

TO: Larry Fooks, Chief
Bureau of Parks, District 3

FROM: Renee Paolini, Park Manager
Washington Oaks Administration

SUBJECT: Friends of Washington Oaks Gardens State Park

In fiscal year 2016 the Friends of Washington Oaks Gardens State Park, Inc. have continued to be very active and supportive to Washington Oaks Gardens, Faver-Dykes State Park, and the Florida Park Service.

During the 2016 fiscal year several major park projects were completed. The complete renovation of our reflection ponds were completed as a joint effort between the State and the Friends. Major improvements to our Potting shed area were also completed. In keeping with the coquina used in other areas of the park, the coquina columns at old A1A with matching black fencing have been installed. The beautiful columns represent the history of coquina in the park as well as protect our natural resources.

Building on the previous Greenhouse restoration project, this past year the Friends contributed to the construction of an entirely new shade bench area for plant storage and for showcasing plants during sales. The Friend's Gift Shop continues to be a great resource for park visitor's and is the Friends highest source of income throughout the year.

The Friends group continued their support of Faver-Dykes State Park by sponsoring the Day in Old Florida event, interpretive programs, Native plant hikes, the story of Faver-Dykes, and trail maintenance projects. Continued support of Washington Oaks programs include Saltwater Fishing Workshops, Herb Festival, Music in the Gardens, Yoga in the Gardens, Photography Adventures, Holiday in the Gardens and the Earth Day event.

The Friend's continue to support Florida State Park's mission by working closely with Park Management to achieve common goals, improving the park visitor's experience.



Sharing the majesty and the fun!

Friends of Washington Oaks

supporting Faver-Dykes State Park and Washington Oaks Gardens State Park

6400 North Oceanshore Boulevard
Palm Coast, FL 32137 2415
Ph 386-446-6783

washingtonoaks.org
faver-dykes.org

May 12, 2017

Larry Fooks, Chief
Bureau of Parks, District 3

Dear Larry,

The Friends of Washington Oaks Gardens State Park are pleased to report another successful year supporting Washington Oaks Gardens and Faver-Dykes State Park.

Our Board of Directors are working together as a team to support the joint goals of the Park and the Friends organization. We currently have approximately 410 Friends members and are continuing to grow.

This past year we were able to assist with the completion of major upgrades to the reflection ponds in the gardens. This large-scale project has greatly enhanced the aesthetics of the gardens. The construction of coquina columns at the Bella Vista/Old A1A trail were completed, as well as some new items and furniture coverings for the Visitor Center. Interpretive signage was purchased for both park trails and fishing areas. We are continuing to finish upgrades to the plant shade bench area, allowing for additional plant storage while highlighting the already complete Potting shed upgrades.

The Friends Gift Shop had another successful year raising funds, thanks to the Gift Shop Management Team. We are continuing the successful Second Saturday Plant Sales and plant chats. With the unexpected expenses and resulting park closure due to hurricane Matthew, our Friends organization assisted with volunteer hours and emergency funds needed during that time.

As we start our 2017 year, we will be working closely with the Park Management and her staff to find specific park projects to continue making improvements to the park. We look forward to working with the new Assistant Park Manager, Chris Clauson, as well.

The Friends organization has enjoyed the working relationships and friendships we have with the park staff and our many wonderful members.

Sincerely,

Lucy Crowley

Lucy Crowley, Friends President

Citizen Support Organization Statement on Value of Contributed Services

This statement reports on services provided to the Citizen Support Organization (CSO) from park staff support and in-kind support for the past fiscal year. The statement is part of the CSO's Annual Financial Report described in Chapter 5: Section 7 of the 2014 CSO Handbook. The primary purpose of the Annual Financial Report is to provide a summary of the most relevant information to the Department and Division, and to meet the common interests of donors, members, creditors, and others who provide resources to the not for profit organization.

This Value of Contributed Services for a park is provided to the CSO by the park or District through the Park Programs Development Specialist. Note, the Division of Recreation and Parks operates on a cash-based method of accounting.

Park Name: Washington Oaks Gardens State Park
Park Address: 6400 North Oceanshore Blvd Palm Coast, FL 32137
Name of the CSO: Friends of Washington Oaks Gardens State Park

A summary of contributed services from the period of (Jan 1, 2016) through (December 31, 2016) is as follows:

Park Staff Support

The total number of hours contributed in staff support services converted to a monetary amount.

The park contributed a total of \$ 78,400 in staff support services to the CSO.

Park Facilities Support

The total amount of water, electric, and utility expenses used to support CSO events, concessions, etc.

The CSO received a total of \$ 1850.00 in park facilities support.

In-Kind Support

The CSO receives additional services outside of the park staff contributed hours called in-kind services. In-kind services are a type of charitable giving in which, instead of money, a person contributes some kind of service, good, or commodity. Examples are professional services of a lawyer, accountant, or any professional or the estimated value of a good or commodity.

The CSO received a total of \$ 1500.00 in in-kind support services.

Program Service Description: Earth Day Celebration

Total Expense \$2091.00

Total Revenue \$5046.00

Total Program Services

Provide a total amount for all program expenses and a total amount for all program revenue.

CSO total program service expenses \$ 5705.00

CSO total program service revenues \$ 9992.00

Citizen Support Organization Statement of Accomplishments and Goals

This statement is part of the Citizen Support Organization's (CSO's) Annual Financial Report (see Chapter 5: Section 7) of the 2014 CSO Handbook. The primary purpose of the Annual Financial Report is to provide a summary of the most relevant information to the Department and Division, and to meet the common interests of donors, members, creditors, and others who provide resources to the not for profit organization. Report the accomplishments for the CSO's past fiscal year and goals for the upcoming year.

Name of the CSO The Friends of Washington Oaks, Inc

CSO Address 6400 North Oceanshore Blvd

City, State, Zip Code Palm Coast, FL 32137

A summary of CSO accomplishments from the period of Jan 1, 2016 through Dec 31, 2017 is as follows:

Estimated Total Volunteer Hours 13,427 **Total Membership** 409

Total Volunteer Hours: Include CSO officers, board members, and general members.

Total Membership: The current number of members in good standing at the end of the CSO's fiscal year including officers, board members, and general members. When totaling the number of members in the CSO, typically individuals and corporate members are counted as "one (1)" member. Family, patron, or not for profit organization members are counted as "two (2)" members.

List of CSO Board Members

Attach a current list of board members' and officers' names, addresses, phone numbers, and email addresses in order of position title.

Summary of Accomplishments (Attach additional pages as needed)

Provide a report of the CSO's short term and long term accomplishments for the past year, according to the Annual Program Plan. These accomplishments will support the CSO's mission statement and will illustrate support of the park's expressed needs.

Summary of Goals or Priorities for the Upcoming Fiscal Year (Attach additional pages as needed)

Build on the accomplishments from the CSO's past reporting year and include new goals voted on by the board and approved by the Park Manager for the upcoming year. Projected time frames for multiple year projects, like Partnership in Parks projects, will be provided. The CSO should attach the CSO's signed Annual Program Plan for the upcoming year to this statement.



Friends of Washington Oaks Gardens State Park, Inc.
Board of Directors – February 2017

| | | |
|---|--|--|
| Lucy Crowley, President- 8 hrs 31 Deerfield Court Palm Coast, FL 32137 | 386-446-2671 414-559-2627 jerlu37@gmail.com | Elected 02/11 – 05/18 |
| Karen Diedo, Vice President-4 hrs 22 Indianhead Drive Ormond Beach, FL 32176 | 386-301-4241 650-387-8819 karentownsenddiedo@gmail.com | Elected 05/15 – 05/18 |
| Fran Alongi, Treasurer-8 hrs 1438 Carlow Circle Ormond Beach, FL 32174 | 386-492-7206 386-264-3560 vfalong123@gmail.com | Elected 02/12 – 05/18 Bake Sale Coordinator |
| Phyllis Minich, Secretary- 4hr 10 F Street St. Augustine, FL 32080 | 518-788-8180 phyllisminich@msn.com | Elected 05/15 – 05/18 |
| David Burns, Membership-10 hrs 42 Arrowhead Drive Palm Coast, FL 32137 | 386-283-3908 386-263-2883 dwburns2303@gmail.com | Elected 05/14 – 05/18 |
| Shirley Hawrey-1hr 17 Cherokee Court East Palm Coast, FL 32137 | 386-445-9797 386-503-8801 hoshir@bellsouth.net | Elected 05/15 – 05/18 Events Committee |
| Bob DeVito-1 hr 41 Arrowhead Drive Palm Coast, FL 32137 | 386-313-1637 romarii@aol.com | Elected 05/15 – 05/18 |
| Joan Harris-1hr 1619 S. Daytona Ave. Flagler Beach, FL 32136 | 618-530-9653 jbharris43@gmail.com | Elected 05/15 – 05/18 Events Committee |

Friends of Washington Oaks and Faver-Dykes State Parks Annual Membership Report

To: Amy Biedenbach, Park Services Specialist

From: Dave Burns, Friends Membership Chairman

Date: 5/10/2017

For the year 2016, The Friends of Washington Oaks membership was as follows:

Beginning of year = 400 members

End of year = 409 members

New members = 51

Respectfully,

Dave Burns

Dave Burns

Cc: Friends of Washington Oaks Board of Directors
Renee Paolini, Park Manager



Friends of Washington Oaks Gardens State Park Summary of Accomplishments: January 1, 2016 – December 31, 2016

Short-term accomplishments:

- Participated in and support the Florida Park Service District 3 cooperative “Charity Ride: a Ride for the Wild Side” event.
- Sponsored the Annual Earth Day Celebration the 3rd week in April, collecting gate receipts, selling Friends baked goods and refreshments, merchandise, plants, Environmental exhibitors, Earth friendly vendors, Entertainment, and the Kids Activities Area with sponsorship from the Flagler Kiwanis Club. Successfully obtained a TDC grant for \$1250.00 for this event.
- Sponsored (4) Kids and (4) Adult Saltwater workshops during the month of July.
- Sponsored “A Day in Old Florida” at Faver-Dykes State Park.
- Sponsored a 4-week “Yoga in the Gardens” series in the spring and fall.
- Sponsored Photography Adventures program
- Funded the materials and installation of Coquina columns and fencing at the old A1A/Bella Vista trail
- In conjunction with the State, funded the complete renovation of the historical reflection ponds in the gardens including dredging, resurfacing, replanting, and new coquina rock wall borders around all ponds.
- Offered financial and volunteer support during the aftermath of Hurricane Matthew

Long-term/on-going accomplishments:

- Continued operation of gift shop.
- Funding the completion of upgrades to the potting bench and plant bench area used in conjunction with the Greenhouse during monthly plant sales.
- Continued monthly Second Saturday Plant Sales with the addition of monthly “plant chats” at each sale. Plant chats allow volunteers the opportunity to include interpretation during each sale.
- Continued commemorative brick pathway in rose garden.
- Continued upgrades/improvements to Faver-Dykes youth camp
- Continued work on washingtonoaks.org website and Facebook page.



Friends of Washington Oaks Gardens State Park Summary of Goals and Priorities: 2017

- Complete improvements to plant bench and potting shed area.
- Continue engraving and installation of the brick commemorative pathway in the Rose Garden
- Secure Flagler TDC Grant for Earth Day Celebration 2018.
- Increase Friends membership by 5%.
- Continue to work with Park Management to increase manpower at the Ranger Station to increase attendance and visitation totals for the park.
- Continue monthly Second Saturday Plant Sales
- Continue Holiday in the Garden event offering bake sales, merchandise sales, arts and crafts, workshop activity, kid's section, chance drawings, stage entertainment, tea with Mrs. Claus and photos with Santa.
- Continue Earth Day Celebration offering bake sales, merchandise sales, plant sales, educational programming, entertainment, and chance drawings.
- Continue "Music in the Gardens" event series utilizing the permanent stage and gardens.
- Sponsor creativity workshops such as photography, art, etc.
- Sponsor Yoga in the Gardens.
- Sponsor youth and adult Saltwater Fishing Workshops in July. Add a winter fishing program.
- Sponsor a minimum of one interpretive program per month at Washington Oaks Gardens or Faver-Dykes State Park.
- Continue to increase subscribers to monthly email newsletter.
- Continue to increase Gift Shop volunteers to allow additional "OPEN" days during the week.
- Maintain and continue improvements to the website www.washingtonoaks.org



Florida Department of Environmental Protection

CSO ANNUAL PROGRAM PLAN

Required Signatures: Adobe Signature

Name of CSO: Friends of Washington Oaks Gardens State Park

For CSO Fiscal Year: 2017

| | Description of Annual Projects | Resources Needed | Sources of Resources | Agency Approval Needed Y/N |
|----|--|------------------|--|----------------------------|
| 1 | Music in the Gardens concerts (2-3) | \$1200 | Gift shop and plant sale fundraising, local sponsors | N |
| 2 | Garden 5K fun run/walk | \$500 | Participant fees | N |
| 3 | Creativity workshops (Photography, Art, Writing) | N/A | Participant fees | N |
| 4 | Earth Day Celebration | \$4000 | TDC grant, gift shop and plant sale fundraising, | N |
| 5 | Saltwater Fishing workshops | \$250 | Gift shop and plant sale fundraising | N |
| 6 | Outdoor Skills Expo at Faver-Dykes State Park | \$1500 | fundraising through bake sales, vendor fees, ice sales | N |
| 7 | Yoga in the Park | N/A | participant fees | N |
| 8 | Herb Festival | \$500 | Gift shop and plant sale fundraising | N |
| 9 | Holiday in the Gardens event at Washington Oaks | \$3000 | Gift shop and plant sale fundraising, vendor fees | N |
| 10 | Woodworking workshop | N/A | participant fees | N |

Submitted by CSO President: *Lucy & Crowley*

Date: 11/28/2016

Park Manager Approval: Paolini_R
Digitally signed by Paolini_R
 Date: 2016.11.28 13:54:34 -05'00'

Date: 11/28/2016

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except private foundations)

2016

▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

A For the 2016 calendar year, or tax year beginning , 2016, and ending ,

| | | |
|--|--|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization Friends of Washington Oaks Gardens State Parks, Inc. | D Employer identification number 59-3546523 |
| | Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 6400 North Oceanshore Blvd | E Telephone number (386) 446-6783 |
| | City or town, state or province, country, and ZIP or foreign postal code Palm Coast FL 32137 | F Group Exemption Number ▶ |
| | G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ | |
| | H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF). | |

I Website: ▶ www.WashingtonOaks.org

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () ◀(insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 87,091.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

| | | | |
|---|--|------------|----------|
| R E V E N U E | 1 Contributions, gifts, grants, and similar amounts received | 1 | 2,816. |
| | 2 Program service revenue including government fees and contracts | 2 | 9,992. |
| | 3 Membership dues and assessments | 3 | 7,805. |
| | 4 Investment income | 4 | 613. |
| | 5 a Gross amount from sale of assets other than inventory | 5 a | |
| | b Less: cost or other basis and sales expenses | 5 b | |
| | c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | 5 c | |
| | 6 Gaming and fundraising events | | |
| | a Gross income from gaming (attach Schedule G if greater than \$15,000) | 6 a | |
| b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6 b | | |
| c Less: direct expenses from gaming and fundraising events | 6 c | | |
| d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6 d | | |
| 7 a Gross sales of inventory, less returns and allowances | 7 a | 65,865. | |
| b Less: cost of goods sold | 7 b | 37,412. | |
| c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | 7 c | 28,453. | |
| 8 Other revenue (describe in Schedule O) | 8 | | |
| 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶ | 9 | 49,679. | |
| E X P E N S E S | 10 Grants and similar amounts paid (list in Schedule O) | 10 | |
| | 11 Benefits paid to or for members | 11 | |
| | 12 Salaries, other compensation, and employee benefits | 12 | |
| | 13 Professional fees and other payments to independent contractors | 13 | 1,884. |
| | 14 Occupancy, rent, utilities, and maintenance. | 14 | 9,633. |
| | 15 Printing, publications, postage, and shipping | 15 | |
| | 16 Other expenses (describe in Schedule O) See Form 990-EZ, Part I, Line 16 Other Expenses | 16 | 46,073. |
| 17 Total expenses. Add lines 10 through 16 ▶ | 17 | 57,590. | |
| A S S E T S | 18 Excess or (deficit) for the year (Subtract line 17 from line 9). | 18 | -7,911. |
| | 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | 93,503. |
| | 20 Other changes in net assets or fund balances (explain in Schedule O) See L-20 Stmt | 20 | 31,801. |
| | 21 Net assets or fund balances at end of year. Combine lines 18 through 20. ▶ | 21 | 117,393. |

Part II Balance Sheets (see the instructions for Part II)
 Check if the organization used Schedule O to respond to any question in this Part II

| | (A) Beginning of year | (B) End of year |
|--|-----------------------|-----------------|
| 22 Cash, savings, and investments | 84,172. | 100,393. |
| 23 Land and buildings | 0. | 0. |
| 24 Other assets (describe in Schedule O) See L-24 Stmt | 9,331. | 17,000. |
| 25 Total assets | 93,503. | 117,393. |
| 26 Total liabilities (describe in Schedule O) See L-26 Stmt | 0. | 0. |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 93,503. | 117,393. |

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
 Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? See Organization's Primary Exempt Purpose
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

| | Expenses |
|---|-------------|
| 28 Programs include Earth Day, Gardens, Music, Art, Fishing, Kayak Tours, Memberships. They provide educational events to promote the Florida parks. (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/> | 28a 5,705. |
| 29 Park Management and Improvements relate to the upkeep and well being of the parks. (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a 40,369. |
| 30 _____ (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a |
| 31 Other program services (describe in Schedule O) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a |
| 32 Total program service expenses (add lines 28a through 31a) | 32 46,074. |

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
 Check if the organization used Schedule O to respond to any question in this Part IV

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---------------------------------|--|--|---|--|
| Lucy Crowley President | 8.00 | 0. | 0. | 0. |
| Karen Diedo Vice President | 4.00 | 0. | 0. | 0. |
| Fran Alongi Treasurer | 8.00 | 0. | 0. | 0. |
| Phyllis Minich Secretary | 4.00 | 0. | 0. | 0. |
| David Burns Membership Chair | 10.00 | 0. | 0. | 0. |
| Shirley Hawrey Director | 1.00 | 0. | 0. | 0. |
| Bob DeVito Director | 1.00 | 0. | 0. | 0. |
| Joan Harris Director | 1.00 | 0. | 0. | 0. |
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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

| | Yes | No |
|--|-------------|----|
| 33 Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O | | X |
| 34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) | | X |
| 35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | | X |
| b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O | | |
| 35 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III. | | X |
| 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N | | X |
| 37 a Enter amount of political expenditures, direct or indirect, as described in the instructions . . . ▶ 37 a 0 . | | |
| b Did the organization file Form 1120-POL for this year? | | X |
| 38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | | X |
| b If 'Yes,' complete Schedule L, Part II and enter the total amount involved | 38 b | |
| 39 Section 501(c)(7) organizations. Enter: | | |
| a Initiation fees and capital contributions included on line 9 | 39 a | |
| b Gross receipts, included on line 9, for public use of club facilities | 39 b | |
| 40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____ | | |
| b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I | 40 b | X |
| c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ _____ | | |
| d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____ | | |
| e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T. | 40 e | X |
| 41 List the states with which a copy of this return is filed ▶ _____ | | |

42 a The organization's books are in care of ▶ Chris Altmansberger Telephone no. ▶ (386) 446-6783
 Located at ▶ 6400 N Oceanshore Blvd Palm Coast FL ZIP + 4 ▶ 32137

| | Yes | No |
|---|-------------|----|
| b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 42 b | X |
| If 'Yes,' enter the name of the foreign country: ▶ _____ | | |
| See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| c At any time during the calendar year, did the organization maintain an office outside the United States?. | 42 c | X |
| If 'Yes,' enter the name of the foreign country: ▶ _____ | | |

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **43** |

| | Yes | No |
|---|-------------|----|
| 44 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ | 44 a | X |
| b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ | 44 b | X |
| c Did the organization receive any payments for indoor tanning services during the year?. | 44 c | X |
| d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O | 44 d | |
| 45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 45 a | X |
| b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | 45 b | X |

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. Yes No
46

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II. Yes No
47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If 'Yes,' was the related organization a section 527 organization? 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
| NONE | | | | |
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |
| ----- | | | | |

f Total number of other employees paid over \$100,000. ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| NONE | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |

d Total number of other independent contractors each receiving over \$100,000. ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A. ▶ Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer 05/08/17
Date
 Fran Alongi Vice President
 Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
 Gwen Larrett 05/08/17 P01526668
 Firm's name ▶ LADY BLUE CONSULTING INC.
 Firm's address ▶ 15 Hargrove Ln Unit 5I Firm's EIN ▶ 26-1245340
 Palm Coast FL 32137 Phone no. (386) 225-4675

May the IRS discuss this return with the preparer shown above? See instructions. ▶ Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public Inspection

Name of the organization

Friends of Washington Oaks Gardens State Parks, Inc.

Employer identification number

59-3546523

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete **Part IV, Sections A and B**.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete **Part IV, Sections A and C**.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete **Part IV, Sections A, D, and E**.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete **Part IV, Sections A and D, and Part V**.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.') | 30,669. | 14,632. | 36,166. | 13,212. | 10,621. | 105,300. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge. | 0. | 38,005. | 42,102. | 21,000. | 81,750. | 182,857. |
| 4 Total. Add lines 1 through 3 | 30,669. | 52,637. | 78,268. | 34,212. | 92,371. | 288,157. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 288,157. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | 30,669. | 52,637. | 78,268. | 34,212. | 92,371. | 288,157. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 0. | 54. | 18. | 4. | 2,039. | 2,115. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 290,272. |
| 12 Gross receipts from related activities, etc. (see instructions). | | | | | 12 | 30,776. |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---------|
| 14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.27 % |
| 15 Public support percentage from 2015 Schedule A, Part II, line 14 | 15 | 97.99 % |

16a **33-1/3% support test—2016.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33-1/3% support test—2015.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test—2015.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

| | | |
|---|----|---|
| 15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2015 Schedule A, Part III, line 15. | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|----|---|
| 17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2015 Schedule A, Part III, line 17 | 18 | % |

19a **33-1/3% support tests—2016.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b **33-1/3% support tests—2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i> | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i> | | |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i> | | |
| c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i> | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|---|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? | | |
| b A family member of a person described in (a) above? | | |
| c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI. | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization. | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). | | |
| 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard. | | |

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

| | Yes | No |
|---|-----|----|
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. | | |
| 3 Parent of Supported Organizations. Answer (a) and (b) below. | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI. | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard. | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A – Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|--|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4). | 8 | |

| Section B – Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1 a | |
| b | Average monthly cash balances | 1 b | |
| c | Fair market value of other non-exempt-use assets | 1 c | |
| d | Total (add lines 1a, 1b, and 1c) | 1 d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by .035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C – Distributable Amount | | | Current Year |
|---|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D – Distributions | Current Year |
|--|---------------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI). See instructions. | |
| 7 Total annual distributions. Add lines 1 through 6. | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | |
| 9 Distributable amount for 2016 from Section C, line 6 | |
| 10 Line 8 amount divided by Line 9 amount | |

| Section E – Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2016 | (iii) Distributable Amount for 2016 |
|---|---|---|--|
| 1 Distributable amount for 2016 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2016 (reasonable cause required – explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2016: | | | |
| a | | | |
| b | | | |
| c From 2013 | | | |
| d From 2014 | | | |
| e From 2015 | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2016 distributable amount | | | |
| i Carryover from 2011 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 Distributions for 2016 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2016 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | | |
| 6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | | |
| 7 Excess distributions carryover to 2017. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a | | | |
| b Excess from 2013 | | | |
| c Excess from 2014 | | | |
| d Excess from 2015 | | | |
| e Excess from 2016 | | | |

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Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)

| | |
|--------------------------|----------------|
| Program Service Expenses | 5,704. |
| Park Management | 2,942. |
| Park Improvements | 37,427. |
| Total | <u>46,073.</u> |

Form 990-EZ, Part III, Statement of Program Service Accomplishments
Organization's Primary Exempt Purpose

Protect, Preserve, Promote, and
 Interpret Parks for Public

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part I, Line 20

| Description | Amount |
|--|----------------|
| Investment Funds - Balance Adjustment | 30,375. |
| Unrealized Gain/Loss on Investment Funds | 1,426. |
| Total | <u>31,801.</u> |

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 24

| Line 24 - Other Assets: | Beginning of Year | End of Year |
|-------------------------|----------------------|----------------|
| Inventory Merchandise | 7,381. | 15,000. |
| Inventory Plants | 1,950. | 2,000. |
| Total | <u>9,331.</u> | <u>17,000.</u> |

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 26

| Line 26 - Total Liabilities: | Beginning of Year | End of Year |
|------------------------------|----------------------|----------------|
| Sales Tax Payable | 0. | 0. |
| Total | <u>0.</u> | <u>0.</u> |

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No. 1545-0047

2016

**Open to Public
Inspection**

Employer identification number

Friends of Washington Oaks Gardens State Parks, Inc.

59-3546523